IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.6919 OF 2004

M/s.Converter ... Petitioner

V/s.

Converter Employees Union ... Respondent

Mr.K.R. Shetty for Petitioner

CORAM: **SMT.NISHITA MHATRE, J.**

DATED: **AUGUST 24, 2004**

P.C.:

. The Tribunal while considering the Reference made for general demands has granted a Rs.10/- rise per day in the basic pay of the employees. He has further granted H.R.A. of Rs.200/- and conveyance allowance of Rs.100/- per month per employee. The demand for uniform allowance and soap allowance has been granted but at a reduced rate than what was demanded by the workers. The Tribunal has considered the profitability of the concern as well as the burden which would be imposed on the employer if the demands raised by the Union were granted. Out of the 18 demands raised by the workmen, the Tribunal has rejected most of them. The major demand relating to the Dearness Allowance has not been pressed by the Union. The Tribunal has considered the fact that the undertaking is making profits continuously and, therefore, has awarded certain benefits. The award discloses that the Tribunal was alive to the fact that granting the demands raised in toto would impose an unbearable burden on the Petitioner.

2. The submission on behalf of the employer is that the Tribunal has considered the balance-sheet and profit & loss account which is a composite one concerning the accounts of both the trading activities of the concern as well as the manufacturing activities. According the learned Advocate for the employer, the Tribunal ought not to have considered the accounts of the trading activities since the workmen on whose behalf the Reference was made were not concerned with the trading activities but only the manufacturing activities. He was unable to support his contention by any judgment.

3. It is trite law that the profitability of a concern is to be examined qua the balancesheets and the profit and loss accounts of the firm or Company, it matters little if a particular unit is not making profits so long as the undertaking as a whole is a profit making concern. There is no dispute that a composite balancesheet and profit and loss account are maintained. Therefore, the Tribunal was right in considering the accounts of the entire undertaking and not just the manufacturing activities. The burden imposed is only around Rs.600/- per month per employee, according to the learned advocate for the Petitioner.

4. I see no reason to interfere with the award.

Petition rejected.